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MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 7th May 1958

G.S.R. 363.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 4162, dated the 31st December, 1957, the Central Government hereby exempts unmanufactured tobacco other than fine cured, which was cured in whole leaf form and tied or packed in bundles or hanks or in the form of twists or coils, but which was broken up prior to May 16th, 1957 from so much of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), as is in excess of three naye paise per lb. provided that

(1) it is not actually used in the manufacture of—

(a) cigarettes; or (b) smoking mixtures of pipes and cigarettes, and

(2) it is cleared for home consumption on or before the 30th June, 1958.

2. The exemption hereby granted shall be deemed to have taken effect on and from the 24th April, 1958.

[No. 56/58.]

B. N. BANERJI, Joint Secy.

CUSTOMS

New Delhi, the 7th May 1958

G.S.R. 364.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 251-Customs, dated the 6th November, 1957, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign materials used in the manufacture, in India or the State of Pondicherry of Dye Stuffs when such Dye Stuffs are exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 155.]

G.S.R. 365.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to

the State of Pondicherry and in supersession of the Customs Duties Drawback (Dye Stuffs) Rules, 1957, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS DUTIES DRAWBACK (DYE STUFFS) RULES, 1958

1. **Short title.**—These rules may be called the Customs Duties Drawback (Dye Stuffs) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “goods” means dyestuffs manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;

(b) “imported materials” means materials imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878), and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry.

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under these rules is being made; and

(b) that the shipper shall furnish the Customs Collector with an additional copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon, or to furnish any return in connection thereto.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 156.]

G.S.R. 366.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of para amino salicylic acid or the calcium salt of para amino salicylic acid, in tablet or other form, and known as P.A.S. Sodium powder (Sodium Aminosalicylate U.S.P.) when such para amino salicylic acid or calcium salt of para amino salicylic acid is manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 157.]

G.S.R. 367.—In exercise of the powers conferred by Sub-Section (3) of Section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said Sub-Section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (P.A.S. TABLETS) RULES, 1958

1. Short title.—These rules may be called the Customs Duties Drawback (P.A.S. Tablets) Rules, 1958

2. Definitions.—In these rules, unless the context otherwise requires,

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means para amino salicylic acid or the calcium salt of para amino salicylic acid in tablet or other form, and known as P.A.S. Sodium powder (Sodium Aminosalicylate U.S.P.), manufactured in India or the State of Pondicherry, and in the manufacture of which imported material has been used;
- (c) "imported materials" means materials imported into India or the State of Pondicherry on payment of customs duty.

3 Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose

5 Manner of allowing drawback—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely, that the shipper shall—

- (a) declare on the relative shipping bill that a claim for drawback under these rules is being made;
- (b) furnish on the shipping bill, the description, quantity and such other particulars as are necessary for the identification of the goods; and
- (c) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

7 Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback

[No. 158.]

M. A. RANGASWAMY, Dy. Secy.

